

**103 KAR 27:080. Meals served by railroads, airlines, etc.**

RELATES TO KRS 139.010, 139.200

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: To interpret the sales and use tax law as it applies to meals served by railroads, airlines or other transportation facilities.

Section 1. Gross receipts or sales price, as the case may be, includes sales of meals by railroads, pullman car, airlines or other transportation companies, while within the state.

Section 2. In cases where meals are served without a separately stated charge to the passengers of the foregoing companies, the company will be considered the consumer of the meals and the tax applies at the time of their sale to the company. (SU-52; 1 Ky.R. 466; eff. 3-12-1975; Am. 12 Ky.R. 1156; eff. 2-419-86; Tam eff. 5-20-2009; TAm eff. 6-22-2016.)